## **REMARKS**

By the present amendment, claim 1 has been amended to incorporate the features of claim 34. Accordingly, claims 2, 34, and 36 have been canceled. It is submitted that the amendments do not raise any new issues. Accordingly, entry and consideration of the amendments is respectfully requested.

Claims 1, 3-33, 35, and 37 are pending in the present application. Claim 1 is the only independent claim.

On page 2-6 of the Office Action, the following rejections are made:

- claims 1-9, 18-20, 22-23, and 25-29 and 34-36 are rejected under 35 U.S.C. 103(a) as
   obvious over US 4,818,624 to Downey, Jr. ("Downey"),
- claims 21 and 32 are also rejected under 35 U.S.C. 103(a) as obvious over Downey,
- claim 24 is rejected under 35 U.S.C. 103(a) as obvious over Downey in view of US
   6,064,457 to Aminaka ("Aminaka"),
- claims 30-31 are rejected under 35 U.S.C. 103(a) as obvious over Downey in view of US 4,620,772 to Sugimoto et al. ("Sugimoto").

Also, on page 6-8 and 10-14 of the Office Action, the following rejections are also made:

- claims 1-9, 18-23, 25-32 and 34-36 are rejected under 35 U.S.C. 103(a) as obvious over
   Sugimoto in view of Downey,
- claims 10-17 are rejected under 35 U.S.C. 103(a) as obvious over Sugimoto in view of Downey and Miyatake, and

- claim 24 is rejected under 35 U.S.C. 103(a) as obvious over Sugimoto in view of Downey and Aminaka,
- claim 33 is rejected under 35 U.S.C. 103(a) as obvious over Downey alone or optionally over
   Sugiimoto in view of Downey and further in view of US 2001/0000961 to Hikida et al.
   ("Hikida"), and
- claims 33 and 37 are rejected under 35 U.S.C. 103(a) as obvious over Downey alone or optionally over Sugimoto in view of Downey and further in view of US 5,049,427 to Starzewski ("Starzewski").

In addition, on pages 9-10 of the Office Action:

• claims 10-17 are rejected under 35 U.S.C. 103(a) as obvious over Downey in view of US 6,361,838 to Miyatake et al. ("Miyatake").

As a preliminary, since claim 1 has been amended by incorporating therein the subject matter of claim 34, it is submitted that all rejections above are most except:

- rejection of claims 1-9, 18-20, 22-23, and 25-29 and 34-36 under 35 U.S.C. 103(a) as
   obvious over US 4,818,624 to Downey, Jr. ("Downey"), and
- rejection of claims 1-9, 18-23, 25-32 and 34-36 under 35 U.S.C. 103(a) as obvious over US 4,620,772 to Sugimoto et al. ("Sugimoto") in view of Downey.

Further, reconsideration and withdrawal of these rejections is respectfully requested.

Contrary to the interpretation set forth in the Office Action, Downey fails to teach or suggest a polarizer with first and second protective films, wherein the polarizing plate satisfies the

relationships of 0.01≤A/B1≤0.16 and 0.01≤A/B2≤0.16 where A denotes a thickness of the polarizer and B1 and B2 denote the respective thicknesses of the protective films, as recited in present claim 1.

More specifically, Downey discloses a polarizer attached to a substrate, with thicknesses of from about 38 to about 51 microns before stretching 2.5 to 4 times for the polarizer film, and from about 13 to about 510 microns for the support layer (see Downey at col. 2, lines 33-34 and 61-62). In the Examples of Downey, the polarizer thickness is not specified, but the support sheet has a thickness of 180 microns (see Downey at col. 7, line 33). In other words, Downey teaches away from a second protective film, and in particular, Downey teaches away from a relatively thick second protective film. Rather, Downy focuses on the stability offered by its single support layer.

In contrast, Table 2 in the present specification illustrates the unexpectedly improved dimensional stability of the embodiment with two protective films. Specifically, in Examples 1-5, with ratios A/B of from 0.108 to 0.150 for each protective film, i.e., within the range 0.01 to 0.16, for each of the two protective films, the dimensional change after heating at 70 degrees C for 120 hours was 0.660% at most. In addition, the results were remarkably uniform between the first and second samples in each Example (see cols. n=1 and n=2, first five lines in Table 2).

In contrast, in Comparative Examples 1 to 5, with ratios A/B of from 0.208 to 0.467 for each protective film, the dimensional change was systematically significantly higher than 0.7% (see cols. n=1 and n=2, last five lines in Table 2). It is noted in Table 2 that in Comparative

Examples 1 and 2, the second samples (n=2) had dimensional change rates of 0.367 and 0.452,

respectively, which is aberrant, especially as compared to the respective dimensional change rates

of 0.736 and 0.776 for the first samples (n=1). However, these results by themselves evidence of

problem of lack of stability, i.e., the fact that a low dimensional change rate could not be reliably

expected for films obtained according to Comparative Examples 1 and 2.

In summary, Downey is completely silent, not only regarding the use of two protective

films with appropriate thickness relationships, as recited in the present claims, but also regarding

the considerable improvements in dimensional stability that can be obtained with the features of

the presently claimed invention. Further, Sugimoto fails to remedy the deficiencies of Downey.

Therefore, the present claims are not obvious over Downey and Sugimoto taken alone or in any

combination.

In view of the above, it is submitted that the rejections should be withdrawn.

In conclusion, the invention as presently claimed is patentable. It is believed that the

claims are in allowable condition and a notice to that effect is earnestly requested.

If there is, in the Examiner's opinion, any outstanding issue and such issue may be

resolved by means of a telephone interview, the Examiner is respectfully requested to contact the

undersigned attorney at the telephone number listed below.

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If this paper is not considered to be timely filed, the Applicants hereby petition for an appropriate extension of the response period. Please charge the fee for such extension and any other fees which may be required to our Deposit Account No. 50-2866.

Respectfully submitted,

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